

City of Baker City
Financial Report for the General Fund
Report for the Month Ending May 31, 2015
91.8% of Year Elapsed

Department	Description	May	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 1,495,126	\$ 1,252,577	119.4%	
	Property Taxes	18,212	2,274,818	2,330,375	97.6%	
	Police Generated Revenue	3,916	32,347	30,500	106.1%	This line item reflects vehicle impound fees, court fines, and parking violations.
	Ambulance	60,297	670,436	640,000	104.8%	
	Cemetery	4,750	63,838	80,350	79.4%	
	Interest	707	7,243	6,000	120.7%	The LGIP interest rate was reduced from 0.54% to 0.5% November 20, 2014.
	Generated Power Sales	6,406	63,353	60,000	105.6%	
	Franchise fees	21,039	511,349	648,200	78.9%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	11,091	152,377	169,485	89.9%	
	Airport Ground Leases and Gas Tax	3,091	35,056	29,800	117.6%	
	Cigarette/Liquor Taxes/State Sharing	32,506	201,768	244,500	82.5%	State payments are received monthly or quarterly.
	School Resource Office Reimb 5J	-	-	15,000	0.0%	
	Traffic School Tuition	-	300	1,000	30.0%	Classes are held every other month depending on demand.
	Admin Services Indirect Cost	19,744	314,478	360,000	87.4%	
	Other Revenue	3,158	73,011	62,850	116.2%	
Grants	-	2,000	32,000	6.3%		
Transfer from CDBG 166	-	7,000	7,000	100.0%		
Total		\$ 184,917	\$ 5,904,500	\$ 5,969,637	98.9%	

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Department	Description	May	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 42,795	492,321	\$ 548,032	89.8%	
	Materials and Services	69,383	527,941	578,875	91.2%	This line item was increased \$33,000 by Resolution 3748.
	CLG Projects	-	8,750	24,000	36.5%	
	City Hall ADA Entrance	15,000	15,240	16,500	92.4%	
	Transfer to Fire Equip Reserve Fund 112	-	20,000	20,000	100.0%	
	Transfer to Golf Course Fund 123	-	51,000	51,000	100.0%	This line item was increased \$10,000 by Resolution 3747.
	Transfer to Fund 162 FAA Match	-	7,500	7,500	100.0%	
	Transfer to Playground Imp Fund 134	-	9,000	9,000	100.0%	
	Transfer to Samo Swim Fund 115	-	10,000	10,000	100.0%	
	Transfer to LAMP Fund 174	-	36,200	36,200	100.0%	
	Transfer to Equipment Fund - Loan Repay	-	36,452	36,452	100.0%	
	Transfer to LID Fund 110	-	980	980	100.0%	
	Transfer to Tree City Fund 129	-	6,000	6,000	100.0%	This line item was increased \$2,000 by Resolution 3747.
	Transfer to Golf Project Fund 135	-	7,000	7,000	100.0%	
	Transfer to J. Schmitz Fund 116	-	20,000	20,000	100.0%	
Contingency	-	-	31,000	0.0%	This line item was decreased \$11,000 by Resolution 3747 and \$33,000 by Resolution 3748.	
	Subtotal	\$ 127,178	\$ 1,248,384	\$ 1,402,539	89.0%	
Police	Personnel Services	\$ 127,048	\$ 1,399,170	\$ 1,544,391	90.6%	
	Materials and Services	11,500	143,081	185,768	77.0%	
	Police Car	-	19,756	20,000	98.8%	
	Subtotal	\$ 138,548	\$ 1,562,007	\$ 1,750,159	89.2%	
Fire	Personnel Services	\$ 117,371	\$ 1,209,933	\$ 1,410,155	85.8%	
	Materials and Services	8,620	126,156	167,173	75.5%	
	Subtotal	\$ 125,991	\$ 1,336,089	\$ 1,577,328	84.7%	
Cemetery	Personal Services	\$ 2,918	\$ 22,076	\$ 19,000	116.2%	
	Materials and Services	10,670	106,822	167,448	63.8%	
	Subtotal	\$ 13,588	\$ 128,898	\$ 186,448	69.1%	
Parks	Personnel Services	\$ 1,079	\$ 16,718	\$ 17,064	98.0%	
	Materials and Services	8,398	63,611	82,605	77.0%	
	Park Improvements	-	-	5,000	0.0%	
	Subtotal	\$ 9,477	\$ 80,329	\$ 104,669	76.7%	
Airport	Personnel Services	\$ 2,846	\$ 9,396	\$ 6,500	144.6%	
	Materials and Services	3,132	37,366	54,679	68.3%	
	Electrical Transformer	-	5,369	7,500	71.6%	
	Subtotal	\$ 5,978	\$ 52,131	\$ 68,679	75.9%	
Planning	Personnel Services	\$ 44	\$ 753	\$ 1,000	75.3%	This line item was reduced by \$2,000 Resolution 3747.
	Materials and Services	-	-	60,000	0.0%	The City contracts planning services from Baker County.
	Subtotal	\$ 44	\$ 753	\$ 61,000	1.2%	
Hydro Elect Plant	Personnel Services	\$ -	\$ 1,339	\$ 1,500	89.3%	
	Materials and Services	1	804	6,670	12.1%	This line item was increased \$5,000 by Resolution 3747.
	Subtotal	\$ 1	\$ 2,143	\$ 8,170	26.2%	

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Department	Description	May	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 669	\$ 11,372	\$ 12,000	94.8%	
	Materials and Services	648	12,822	15,000	85.5%	This line item was reduced \$4,000 by Resolution 3747.
	Subtotal	\$ 1,317	\$ 24,194	\$ 27,000	89.6%	
All Departments	Personnel Services	294,770	3,163,078	3,559,642	88.9%	
	Materials and Services	112,352	1,018,603	1,318,218	77.3%	
	Capital Outlay	15,000	49,115	73,000	67.3%	
	Transfers	-	204,132	204,132	100.0%	
	Contingency	-	-	31,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	783,645	0.0%	
Grand Total		\$ 422,122	\$ 4,434,928	\$ 5,969,637	74.3%	

City of Baker City
 Financial Report for the Enterprise Funds
 Report for the Month Ending May 31, 2015
 91.8% of Year Elapsed

Department	Description	May	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 907,994	\$ 843,768	107.6%	
	Water Sales	141,060	1,995,621	2,197,629	90.8%	
	Safe Drinking Water Loan	-	2,000,000	2,000,000	100.0%	
	Watershed Management Plan Grant	18,581	48,581	30,000	161.9%	
	Interest	567	5,415	3,000	180.5%	
	Other Revenue	1,424	72,887	33,500	217.6%	
Total		\$ 161,632	\$ 5,030,498	\$ 5,107,897	98.5%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 103,404	\$ 1,275,801	\$ 1,393,818	91.5%	
	Water Utility Construction	44,138	2,441,801	2,931,632	83.3%	
	Transfer to Central Stores Fund 107	-	20,000	20,000	100.0%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	562,447	0.0%	
Total		\$ 147,542	\$ 3,737,602	\$ 5,107,897	73.2%	

REVENUE						
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 886,670	\$ 819,374	108.2%	
	Wastewater Service Charge	73,421	953,443	1,082,257	88.1%	
	Interest	400	4,239	3,750	113.0%	
	G Street LID	-	705	750	94.0%	
	Other Revenue	2,402	79,988	47,282	169.2%	
	Total		\$ 76,223	\$ 1,925,045	\$ 1,953,413	98.5%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 70,759	\$ 773,402	\$ 966,590	80.0%	
	Wastewater Construction	1,854	175,311	304,572	57.6%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	582,251	0.0%	
Total		\$ 72,613	\$ 948,713	\$ 1,953,413	48.6%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending May 31, 2015
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Department	Description	May	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ (3,919)	\$ -		
	Miscellaneous Revenue	1	1	-		
	Transfer from the General Fund	-	51,000	51,000	100.0%	This line item was increased \$10,000 by Resolution 3747.
Total		\$ 1	\$ 47,082	\$ 51,000	92.3%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Fund - 123	Personnel Services	\$ -	\$ 8,246	\$ 7,000	117.8%	This line item was increased \$5,000 by Resolution 3747.
	Materials & Services	6,369	25,148	21,739	115.7%	This line item was increased \$5,000 by Resolution 3747.
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	2,261		
	Unappropriated Ending Fund Balance	-	-	-		
Total		\$ 6,369	\$ 33,394	\$ 51,000	65.5%	

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 119,629	\$ 106,238	112.6%	
	City Permits	11,927	102,272	111,750	91.5%	
	County Permits	9,631	110,430	121,800	90.7%	
	Interest	56	618	650	95.1%	
	Other Revenue	2,253	20,171	28,430	70.9%	Includes the State surcharge pass through.
Total		\$ 23,867	\$ 353,120	\$ 368,868	95.7%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 12,227	\$ 142,592	\$ 164,333	86.8%	
	Materials and Services	7,270	89,872	124,084	72.4%	
	Contingency	-	-	20,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	60,451	0.0%	
Total		\$ 19,497	\$ 232,464	\$ 368,868	63.0%	

REVENUE						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ 267,224	\$ 256,578	104.1%	
	Wastewater Service Charge	7,341	98,465	109,825	89.7%	
	Water Smart Grant	-	-	40,000	0.0%	
	Interest	145	1,416	1,500	94.4%	
Total		\$ 7,486	\$ 367,105	\$ 407,903	90.0%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Reclaimed Water Use Fund - Fund 132	Materials and Services	\$ 367	\$ 4,923	\$ 5,491	89.7%	
	Feasibility Study	-	-	80,000	0.0%	
	Contingency	-	-	90,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	232,412	0.0%	
Total		\$ 367	\$ 4,923	\$ 407,903	1.2%	

City of Baker City
 Financial Report for the Special Revenue Funds
 Report for the Month Ending May 31, 2015
 91.8% of Year Elapsed

Department	Description	May	YTD	Budget	Percent of Budget	Narrative
REVENUE						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 651,545	\$ 616,841	105.63%	
	Property Taxes	4,264	532,619	545,595	97.62%	
	State Gas Tax	50,421	476,500	585,000	81.45%	
	Surface Trans Project	-	105,368	105,368	100.00%	
	Interest	344	3,224	1,500	214.93%	
	Other Revenue	751	13,725	13,891	98.80%	
Total		\$ 55,780	\$ 1,782,981	\$ 1,868,195	95.44%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 42,873	\$ 550,553	\$ 725,037	75.93%	
	Storm Water Maintenance	1,795	88,617	176,744	50.14%	
	Preventative Maintenance	118	251,624	469,165	53.63%	
	Street Lighting	6,332	65,419	76,509	85.50%	
	Snow and Ice Control	50	15,883	83,811	18.95%	
	Street Construction	7	1,119	7,607	14.71%	
	Contingency	-	-	100,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	229,322	0.00%	
Total		\$ 51,175	\$ 973,215	\$ 1,868,195	52.09%	
REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 29,447	\$ 33,500	87.90%	
	Property Tax Revenue	609	76,060	77,984	97.53%	
	Grants & Miscellaneous Revenue	15,000	50,800	-		Leo Adler \$25,000, Ash Grove \$10,000 & OR Comun. Found. \$15,000.
	Interest	37	305	350	87.14%	
	Transfer from General Fund	-	10,000	10,000	100.00%	
	Total Revenue	15,646	166,612	121,834	136.75%	
	Personnel Services	1,071	11,884	12,000	99.03%	
	Materials & Services	5,235	62,028	109,764	56.51%	
	Contingency	-	-	70	0.00%	
	Total Expenditures	6,306	73,912	121,834	60.67%	
REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 69	\$ -		
	Donations	-	638	-		
	Interest	2	23	-		
	OTEC Tree Replacement	300	400	1,000	40.00%	
	Transfer from General Fund	-	6,000	6,000	100.00%	This line item was increased \$2,000 by Resolution 3747.
	Transfer from Misc Grant	-	3,871	3,871	100.00%	This line item was increased \$121 by Resolution 3742.
	Total Revenue	302	11,001	10,871	101.20%	
	Personnel Services	727	6,000	6,000	100.00%	This line item was increased \$2,000 by Resolution 3747.
	Materials & Services	323	1,689	4,871	34.67%	This line item was increased \$121 by Resolution 3742.
	Contingency	-	-	-		
Total Expenditures	1,050	7,689	10,871	70.73%		
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ 75,373	\$ 52,567	143.38%	
	Sidewalk Utility Fee	3,768	50,141	55,000	91.17%	
	Interest	43	401	350	114.57%	
	Total Revenue	3,811	125,915	107,917	116.68%	
	Sidewalk Grants	604	20,191	40,865	49.41%	
	Sidewalk Construction	-	-	47,000	0.00%	Reserved for Court Plaza.
	Contingency	-	-	20,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	52	0.00%	
Total		604	20,191	107,917	18.71%	

City of Baker City
Financial Report for the Special Revenue Grant Funds
Report for the Month Ending May 31, 2015
91.8% of Year Elapsed

Department	Description	May	YTD	Budget	Percent of Budget	Narrative
Playground Improvement - Fund 134	Beginning Working Capital	\$ -	\$ (382)	\$ 4,500	-8.5%	
	Interest	2	13	-		
	Gifts, Grants & Donations	-	2,736	-		
	Transfer from General Fund	-	9,000	9,000	100.0%	
	Total Revenue	\$ 2	\$ 11,367	\$ 13,500	84.2%	
	Personnel Services	-	176	-		
	Materials & Services	-	6,897	13,500	51.1%	
	Total Expenditures	\$ -	\$ 7,073	\$ 13,500	52.4%	
FAA Airport - Fund 162	Beginning Working Capital	\$ -	\$ 853	\$ 853	100.0%	
	Transfer from GF - FAA grant match	-	7,500	7,500	100.0%	
	Total Revenue	\$ -	\$ 8,353	\$ 8,353	100.0%	
	Contingency	-	-	8,353	0.0%	
	Total Expenditures	\$ -	\$ -	\$ 8,353	0.0%	
Comm Dev Projects - Fund 166	Beginning Working Capital	\$ -	\$ 19,184	\$ 19,059	100.7%	
	Revenues	105	1,163	1,250	93.0%	This revenue is from the repayment of old HUD loans. Loans are repaid when a property sells.
	Total Revenue	\$ 105	\$ 20,347	\$ 20,309	100.2%	
	Big Deal Grants	-	1,000	5,000	0	
	Transfer to General Fund 101	-	7,000	7,000	100.0%	
	Unappropriated Ending Fund Balance	-	-	8,309	0.0%	
	Total Expenditures	\$ -	\$ 8,000	\$ 20,309	39.4%	
Skateboard Park Project - Fund 171	Beginning Working Capital	\$ -	\$ 4,158	\$ 4,155	100.1%	
	Revenues	1	19	15	126.7%	
	Expenditures	-	-	4,170	0.0%	
Resort Street Project - Fund 173	Beginning Working Capital	\$ -	\$ -	\$ -	-	
	Revenues	24,323	24,323	31,050	78.3%	
	Resort Street Project	\$ -	\$ 24,323	\$ 31,050	78.3%	
Lamp III Project - Fund 174	Beginning Working Capital	\$ -	\$ 1,074	\$ 1,522	70.6%	
	Interest	-	71	-		
	LGGP Grant	-	-	108,200	0.0%	This line item was increased \$108,200 by Resolution 3742.
	Transfer from General Fund	-	36,200	36,200		
	Total Revenue	\$ -	\$ 37,345	\$ 145,922	25.6%	
	Personnel Services	\$ 12,468	\$ 23,412	\$ 32,500	72.0%	This line item was increased \$32,500 by Resolution 3742.
	Materials and Services	13,737	26,100	77,222	33.8%	This line item was increased \$75,700 by Resolution 3742.
	Land Acquisitions	-	30,824	36,200	85.1%	
	Total Expenditures	\$ 26,205	\$ 80,336	\$ 145,922	55.1%	
Drug Recognition - Department 705	Drug Recognition Reimbursement	\$ -	\$ -	\$ 1,000	0.0%	
	Personnel Services	-	-	1,000	0.0%	
Ice Cream Program - Department 706	Beginning Working Capital	\$ -	\$ 727	\$ 727	100.0%	
	Expenditures	-	-	727	0.0%	
DARE Donations - Department 707	Beginning Working Capital	\$ -	\$ 510	\$ 510	100.0%	
	Expenditures	-	-	510	0.0%	
Drug Dog Contributions - Department 708	Beginning Working Capital	\$ -	\$ 19,640	\$ 18,000	109.1%	
	Interest	-	-	-		
	Drug Forfeitures	-	-	-		
	Donations	50	550	-		
	Total Revenue	\$ 50	\$ 20,190	\$ 18,000	112.2%	
	Personnel Services	478	5,215	6,000	86.9%	
	General Supplies	42	708	12,000	5.9%	
	Total Expenditures	\$ 520	\$ 5,923	\$ 18,000	32.9%	
Bullet Proof Vest Grant - Department 710	Beginning Working Capital	\$ -	\$ -	\$ -	-	
	Revenue	-	-	-		
Dog Stations - Department 711	Donations	\$ -	\$ 69	\$ -	-	
	Expenditures	69	69	-		
ODOT Grants - Department 713	Beginning Working Capital	\$ -	\$ 10	\$ -	-	
	Revenue	-	-	-		
	Expenditures	-	-	-		
CIS Wellness Grant - Department 714	Beginning Working Capital	\$ -	\$ 1,710	\$ 960	178.1%	
	Grants	1,050	1,050	-		
	Expenditures	-	1,600	960	166.7%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 2,110	\$ 2,050		
	Car Seat Sales/ODOT Grant	422	1,678	1,500	111.9%	
	Expenditures	-	1,136	3,550	32.0%	
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ 645	\$ 549	117.5%	This line item was decreased \$121 by Resolution 3742.
	Donations/Candy Machine Sales	-	58	200	29.0%	This line item was decreased \$121 by Resolution 3742.
	Expenditures	-	-	749	0.0%	

City of Baker City
 Financial Report for the Special Revenue Grant Funds
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Department	Description	May	YTD	Budget	Percent of Budget	Narrative
Tree Removal & Replacement - Dept 723	Beginning Working Capital	\$ -	\$ 3,871	\$ 3,871	100.0%	This line item was increased \$121 by Resolution 3742.
	Transfer to Tree City Fund	-	3,871	3,871	100.0%	This line item was increased \$121 by Resolution 3742.
C.O.P.S Program - Dept 727	Beginning Working Capital	\$ -	\$ 1,000	\$ 1,000		
	Materials & Services	-	-	1,000		
Police Reserve Program - Dept 728	Revenue	\$ -	\$ 88	\$ -		Revenue is from charges for mental hold security.
	Materials & Services	-	-	-		

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending May 31, 2015
91.8% of Year Elapsed

Department	Description	May	YTD	Budget	Percent of Budget	Narrative
Internal Service Funds						
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Central Stores Fund - Fund 107	Beginning Working Capital	\$ -	\$ 261,816	\$ 260,000	100.7%	
	Sale of Inventory	5,750	68,885	127,600	54.0%	
	Transfer from Water Fund 104	-	20,000	20,000	100.0%	
	Total Revenue	\$ 5,750	\$ 350,701	\$ 407,600	86.0%	
	Inventory Purchases	2,207	90,218	157,600	57.2%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	200,000	0.0%	
	Total Expenditures	\$ 2,207	\$ 90,218	\$ 407,600	22.1%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 442,436	\$ 388,509	113.9%	
	Equipment Charge	25,409	334,125	515,745	64.8%	
	Miscellaneous Income	-	3,448	5,000	69.0%	
	Interest	136	1,393	2,400	58.0%	
	Transfer from LID Fund - Elm Street LID	-	15,000	15,000	100.0%	
	Transfer from General Fund - Interfund Loan	-	36,452	36,452	100.0%	
	Transfer from Golf Cap Proj Fund	-	42,000	42,000	100.0%	
	Transfer from Golf Cap Proj Fund - Loan	-	-	41,758	0.0%	
	Total Revenue	\$ 25,545	\$ 874,854	\$ 1,046,864	83.6%	
	Personnel Services	15,249	157,661	246,305	64.0%	
	Materials and Services	12,394	145,418	190,900	76.2%	
	Transfer to Golf Capital Project Fund 135	-	242,378	242,378	100.0%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	167,281	0.0%	
	Total Expenditures	\$ 27,643	\$ 545,457	\$ 1,046,864	52.1%	
Capital Project Funds						
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Fire Equipment Reserve - Fund 112	Beginning Working Capital	\$ -	\$ 23,610	\$ 23,600	100.0%	
	Interest	18	200	200	100.0%	
	Grants and Donations	-	-	556,560	0.0%	
	Transfer from General Fund	-	20,000	20,000	100.0%	
	Total	\$ 18	\$ 43,810	\$ 600,360	7.3%	
	Materials and Services	-	-	1,000	0.0%	
	Fire Dept Radio Upgrade	-	-	584,800	0.0%	
	Contingency	-	-	14,560	0.0%	
Total	\$ -	\$ -	\$ 600,360	0.0%		
Resort Utility Underground - Fund 133	Beginning Working Capital	\$ -	\$ 13,597	\$ 13,597	100.0%	
	Total	\$ -	\$ 13,597	\$ 13,597	100.0%	
	Transfer to LID Fund	-	13,597	13,597	100.0%	
	Total	\$ -	\$ 13,597	\$ 13,597	100.0%	

City of Baker City
 Financial Report for the Internal Service and Capital Projects Funds
 Report for the Month Ending May 31, 2015
 91.8% of Year Elapsed

Department	Description	May	YTD	Budget	Percent of Budget	Narrative
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Capital Project - Fund 135	Equipment Lease Payments	\$ 4,868	\$ 36,874	\$ 41,758	88.30%	
	Contract Payments - Net Operating Income	-	-	7,000	0.00%	
	OTEC Donation - Irrigation	-	1,000	-		
	Transfer from General Fund	-	7,000	7,000	100.00%	
	Interfund Loan Transfer from Equipment Fund	-	242,378	242,378	100.00%	
	Total Revenue	4,868	287,252	298,136	96.35%	
	Golf Course Equipment	-	197,612	200,378	98.62%	
	Toro Irrigation Package	-	13,831	14,000	98.79%	
	Transfer to Equipment Fund 108	-	42,000	42,000	100.00%	
	Interfund Loan Payment Equipment Fund	-	-	41,758	0.00%	
	Total Expenditures	-	253,443	298,136	85.01%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending May 31, 2015
91.8% of Year Elapsed

Department	Description	May	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repay Fund - Fund 110	Beginning Working Capital	\$ -	\$ 83,722	\$ 29,000	288.7%	
	Interest	138	2,532	3,000	84.4%	
	Improvement Dist Assessment	1,514	37,476	30,000	124.9%	
	Transfer from General Fund 101	-	980	980	100.0%	
	Transfer from Resort Street Utility Fund 133	-	13,597	13,597	100.0%	
	Total Revenue	\$ 1,652	\$ 138,307	\$ 76,577	180.6%	
	Materials and Services	-	161	300	53.7%	
	Transfer to Equipment Fund	-	15,000	15,000	100.0%	
	Transfer to Silver's Fund	5,106	56,168	61,277	91.7%	
	Total Expenditures & Contingency	\$ 5,106	\$ 71,329	\$ 76,577	93.1%	
Trust Funds						
One Hundred Year Trust - Fund 113	Beginning Working Capital	\$ -	\$ 2,918	\$ 2,915	100.1%	
	Donations	-	-	-	-	
	Interest	1	13	15	86.7%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 2,930	0.0%	
Mt Hope Trust - Fund 114	Beginning Working Capital	\$ -	\$ 357,611	\$ 357,611	100.0%	
	Donations	-	-	-	-	
	Interest	146	1,631	2,300	70.9%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	Total Revenue	\$ 146	\$ 359,242	\$ 379,911	94.6%	
	Interest Transfer to GF	146	1,631	3,200	51.0%	
	Unappropriated Ending Fund Balance	-	-	376,711	0.0%	
Total	\$ 146	\$ 1,631	\$ 379,911	0.4%		
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 254,061	\$ 254,061	100.0%	
	Interest	112	1,253	2,000	62.7%	
	Transfer from General Fund 101	-	20,000	20,000	100.0%	
	Total Revenue	\$ 112	\$ 275,314	\$ 276,061	99.7%	
	Interest Transfer to General Fund	112	1,253	2,000	62.7%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
Total Expenditures & Contingency	\$ 112	\$ 1,253	\$ 276,061	0.5%		
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 497,867	\$ 496,584	100.3%	
	Anthony Silvers Bequest (N/R Payments)	24	2,663	3,700	72.0%	
	Interest	227	2,560	7,500	34.1%	
	Transfer from LID Fund for Loan Payment	5,106	56,167	61,277	91.7%	
	Total Revenue	\$ 5,357	\$ 559,257	\$ 569,061	98.3%	
	Street Trees	1,762	1,762	6,300	28.0%	
	Unappropriated Ending Fund Balance	-	-	562,761	0.0%	
	Total Expenditures & Contingency	\$ 1,762	\$ 1,762	\$ 569,061	0.3%	

**Ambulance Billings and Collections
2014-15**

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD Total	2013-14 Total	2012-13 Total	2011-12 Total	2010-11 Total	2009-10 Total
Medicare/Welfare																		
Billings	\$ 99,790	\$ 88,320	\$ 87,876	\$ 94,148	\$ 96,014	\$ 127,288	\$ 74,485	\$ 82,124	\$ 108,763	\$ 100,308	\$ 85,582		\$ 1,044,698	\$ 1,047,301	\$ 765,882	\$ 709,057	\$ 816,708	\$ 736,974
Payments	32,232	41,538	32,731	48,775	30,346	39,822	42,185	23,841	48,583	48,625	37,176		425,854	401,951	381,423	337,315	412,900	331,680
General Insurance/SAIF																		
Billings	32,042	23,142	23,294	25,036	20,522	44,702	64,123	14,352	10,112	29,840	39,182		326,347	342,121	306,572	299,103	339,810	359,856
Payments	17,629	12,231	13,502	24,198	21,990	13,541	26,610	14,041	21,936	13,427	19,519		198,624	196,878	179,531	208,883	206,449	224,694
Fired Subscriptions																		
Billings and Donations	4,050	5,305	5,000	4,450	6,275	9,263	9,406	10,242	6,487	5,137	5,967		71,582	76,580	63,703	71,778	61,409	54,551
Fire/Med Mgmt Fee*	(1,215)	(1,590)	(1,500)	(1,335)	(1,882)	(2,774)	(2,822)	(3,073)	(1,931)	(1,535)	(1,790)		(21,447)	(22,971)	(19,069)	(21,461)	(18,102)	(18,739)
Amount Due Baker City	2,835	3,715	3,500	3,115	4,393	6,489	6,584	7,169	4,556	3,602	4,177	- *	*		44,634	50,317	43,307	35,811
Payments Received (Prior Month)*	-	-	6,550	3,500	3,115	4,393	6,489	6,584	7,169	4,556	3,602		45,958	53,609	41,702	44,851	43,343	35,912
New and Renewed Subscriptions	71	97	85	82	112	165	172	195	120	94	102		1,295	1,365	1,044			
Total Members	1,482	1,485	1,491	1,497	1,502	1,508	1,524	1,550	1,561	1,572	1,585		1,166	1,166	1,166	1,242	1,166	1,175
Total Billings	\$ 135,882	\$ 116,767	\$ 116,170	\$ 123,634	\$ 122,811	\$ 181,253	\$ 148,014	\$ 106,718	\$ 125,362	\$ 135,285	\$ 130,731	\$ -	\$ 1,442,627	\$ 1,466,002	\$ 1,136,157	\$ 1,217,927	\$ 1,151,381	\$ 1,057,311
Total Payments	\$ 49,861	\$ 53,769	\$ 52,783	\$ 76,473	\$ 55,451	\$ 57,756	\$ 75,284	\$ 44,466	\$ 77,688	\$ 66,608	\$ 60,297	\$ -	\$ 670,436	\$ 652,438	\$ 602,656	\$ 662,692	\$ 589,185	\$ 555,987
Percent Collections to Billings													46%	45%	53%	54%	51%	53%

Billings are based on date of ambulance service. Actual billings to customer, Medicare and insurance can take up to 30 days to process. Payments can be delayed even further if billing discrepancies, eligibility or coverage issues exist.

*June's Fired payment received in July is included in the 2013-14 ytd total.